



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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EXCISE TAX BULLETINS CANCELLED 1/31/96

This is a supplement to the second revision of Excise Tax Bulletin (ETB) 549 and identifies a number of ETBs cancelled on January 31, 1996. The second revision of ETB 549, revised on September 30, 1994, should not be discarded. This is a supplement only and does not replace ETB 549. This supplement should be filed with ETB 549. ETB 547 and ETB 549 provide a history of all of the bulletins which have been cancelled.

ETB Number	Title	Reason For Cancellation
ETB 044.08.138 (Issued 7/8/66)	ENGINEERING CHARGES ON ARTICLES MANUFACTURED FOR SALE	This information is substantially the same as that in ETB 085.
ETB 103.12.178 (Issued 7/29/66)	USE TAX ON MANUFACTURED ARTICLES USED FOR TESTING	This ETB was written prior to the court's decision in <u>Lone Star Industries, Inc. v. Department of Revenue</u> , 97 Wn.2d 630(1982) and publication of 13 WTD 075 (1992).
ETB 118.04.196 (Issued 8/5/66)	BAD DEBT DEDUCTION ON CONTRACTS NOT PREVIOUSLY CLAIMED AS INCOME	This ETB does not reflect the court's decision in <u>Puget Sound National Bank v. Department of Revenue</u> , 123 Wn.2d 284 (1994) that a bank may claim the retail sales tax credit for debts written off as uncollectable for non-recourse loans when the bank was not the seller.
ETB 168.04.114 (Issued 8/19/66)	SERVICE AND SALES TAX LIABILITY OF CHARITABLE CORPORATIONS	The exemptions and deductions available to nonprofit charitable corporations are discussed in ETB 572.04.169.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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ETB 303.32.230 (Issued 12/16/66)	VALIDITY OF SALES TAX ASSESSMENT REACHING BEYOND FOUR-YEAR STATUTORY LIMIT	The subject matter of this ETB is addressed in WAC 458-20-230 and the ETB is no longer needed.
ETB 307.08.237 (Issued 1/20/67)	EXCESSIVE SALES TAX COLLECTED BY SELLER MUST BE REMITTED TO STATE	The subject matter of this ETB is addressed in WAC 458-20-230 and the ETB is no longer needed.
ETB 311.12.193 (Issued 1/20/67)	COLLECTION OF USE TAX BY RETAILERS AND SELLING AGENTS	The subject matter of this ETB is addressed in WAC 458-20-221 and the ETB is no longer needed.
ETB 312.08.165 (Issued 1/20/67)	DRY CLEANING DETERGENT SERVING DUAL PURPOSE SUBJECT TO SALES TAX	This ETB was written prior <u>Lone Star Industries, Inc. v. Department of Revenue</u> , 97 Wn.2d 630 (1982).
ETB 368.04.224 (Issued 6/12/70)	AMOUNTS DERIVED FROM INVESTING OR USING MONEY	This ETB is superseded by ETB 571.
ETB 409.04.119 (Issued 7/24/70)	SERVICE CHARGES ADDED TO THE PRICE OF MEALS	This information is included in WAC 458-20-119(9).
ETB 457.04.109 (Issued 2/20/75)	AMOUNTS DERIVED FROM INVESTMENTS OR THE USE OF MONEY AS SUCH	This ETB is superseded by ETB 571.
ETB 503.04.114 (Issued 11/1/76)	INITIATION FEES AND DUES	This information is now included in WAC 458-20-183 and the ETB is no longer needed.
ETB 505.04.109 (Issued 3/4/77)	AMOUNTS DERIVED FROM INVESTMENTS OR THE USE OF MONEY	This ETB is superseded by ETB 571.
ETB 530.04.111 (Issued 9/6/83)	APPLICABILITY OF WAC 458-20-111 TO ATTORNEYS	This information is now included in WAC 458-20-207 and the ETB is no longer needed.
ETB 531.04.08.183 (Issued 7/1/84)	TAX CLASSIFICATIONS FOR AMUSEMENT AND RECREATION ACTIVITIES AND BUSINESSES	This information is now included in WAC 458-20-183 and the ETB is no longer needed.
ETB 533.04.08.189 (Issued 3/1/85)	TAXABLE AND TAX EXEMPT ACTIVITIES OF MUNICIPAL CORPORATIONS AND LOCAL GOVERNMENTAL ENTITIES	This information is now included in WAC 458-20-183 and/or WAC 458-20-189 and the ETB is no longer needed.
ETB 556.04/08.211 (Issued 10/1/92)	SCAFFOLDING RENTALS - RETAIL SALES OR SERVICES	After further review, it is the Department's position that this is a retail sale and is specifically addressed in WAC 458-20-211. <u>This ETB is cancelled effective February 23, 1996.</u>